

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Andhra Pradesh Value Added Tax Rules, 2005 – Amendments to the Andhra Pradesh Value Added Tax Rules, 2005 – Notification – Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 26

Dated:05-02-2015.

Read the following:

- 1) From the CCT, AP, Hyderabad, Lr.No.AIII(1)/140/2013, Dt.06-02-14.
- 2) From the CCT, AP, Hyderabad, Lr.No.AI(1)/26/2014, Dt.22-08-2014.
- 3) From the CCT, AP, Hyderabad, Lr.No.AI(1)/45/2014, Dt.13-09-2014.
- 4) From the CCT, AP, Hyderabad, Lr.No.AI(1)/45/2014, Dt.11-10-2014.
- 5) From the CCT, AP, Hyderabad, Lr.No.AI(1)/45/2014, Dt.11-10-2014.
- 6) From the CCT, AP, Hyderabad, Lr.No.AI(1)/45/2014, Dt.05-11-2014.
- 7) From the CCT, AP, Hyderabad, Lr.No.AI(1)/26/2014, Dt.01-12-2014.

** ** **

ORDER:

The appended notification will be published in an Extraordinary issue of the Andhra Pradesh Gazette Dated:07-02-2015.

2. The Commissioner of Printing, Stationery and Stores Purchase, Andhra Pradesh, Hyderabad is requested to supply 100 copies of the notification to this Department and 300 copies to the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

J.C.SHARMA,
PRINCIPAL SECRETARY TO GOVERNMENT
(Commercial Taxes & Excise)(FAC)

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), Andhra Pradesh, Hyderabad for publication of the Notification (2 copies)

The Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

Copy to:

The General Administration (Vigilance & Enforcement) Department,
B.R.K.R.Govt. Offices Building Complex, Tank Bund Road, Hyderabad.

The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12 (2),
Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530 013.

The Director General, General Administration (Vigilance & Enforcement) Department, B.R.K.R.Govt. Offices Building Complex, Tank Bund Road, Hyderabad.

The Accountant General, Andhra Pradesh, Hyderabad,

The Law (H) Department. / The Law (F) Department.

The P.S. to Principal Secretary to Government, Revenue Department.

Sf/Sc.

// Forwarded :: By Order //

SECTION OFFICER

(P.T.O. for Notification)

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 78 of the Andhra Pradesh Value Added Tax Act, 2005 (Andhra Pradesh Act No.5 of 2005), the Governor of Andhra Pradesh hereby makes the following amendments to the Andhra Pradesh Value Added Tax Rules, 2005, issued in G.O.Ms.No.394, Revenue (CT-II) Department, Dt.31-03-2005 and published in the Rules Supplementary to Part-I, Extra-ordinary Issue of Andhra Pradesh Gazette No.29, Dated:20-04-2005, and as subsequently amended from time to time:

2. The amendments shall be deemed to have come into force with effect from 25-11-2014.

AMENDMENTS

In the said rules;

(1) (i) in rule 23, in sub-rule (1), after the words, "the tax period", the following shall be inserted, namely;

"along with details of purchases from registered VAT dealers in Annexure-I and sales to registered VAT dealers in Annexure-II".

(ii) under FORM VAT 200, the following Annexures shall be inserted namely;-

" Annexure-I

[see rule 23(1)]

Details of Purchases from Registered VAT Dealers during the Month of _____ relating to M/s._____.

TIN:_____

Sl. No.	Name of the Seller	Seller's TIN	Invoice No.	Invoice Date	Name of the Commodity	Value excluding VAT (Rs.)	Rate of Tax	VAT paid
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Annexure-II

[see rule 23(1)]

Details of Sales to Registered VAT Dealers during the Month of _____ relating to M/s._____.

TIN: _____

Sl. No.	Name of the Purchaser	Purchaser's TIN	Invoice No.	Invoice Date	Name of the Commodity	Value excluding VAT (Rs.)	Rate of Tax	VAT paid
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

(2) in rule 55,-

- (i) in sub-rule (1), in second paragraph; after the words, "the State Government or the Commissioner", the following shall be inserted, namely,-

"or electronic way bills generated through the official website of the Commercial Taxes Department or the Government of Andhra Pradesh "

- (ii) for sub-rule (2), the following shall be substituted, namely,-

"Any dealer who desires to import goods from other States or Union Territories or any dealer who desires to send goods to outside the State, shall electronically generate the way bill, through the official website of the Commercial Taxes Department or the Government of Andhra Pradesh. Such electronically generated waybill shall accompany the goods along with sale invoice or delivery note and shall be tendered by the person in-charge of the goods vehicle to the officer in-charge of the check post through which the goods vehicle first enters into the State or exits the State, as the case may be."

- (iii) after sub-rule 7, a new sub-rule 7A shall be inserted, namely,-

"(7A) "For the purpose of Registration under sub-section (2) of section 48 A of the Act, the Transporter shall submit online, his/her details of Name and Address, Aadhar No. or PAN No., issued by the Income Tax Department and Email Id on the Commercial Taxes Department website along with scanned copy of Aadhar card or PAN Card. On successful furnishing of the details, the Transporter will be automatically registered with the Commercial Taxes Department website and provided with Log in User Id and Password, which will enable him to generate online Declaration prescribed under sub-section (1) of section 48 A of the Act."

- (iv) for sub-rules (8) and (9), the following shall be substituted, namely,-

(8) "The declaration under section 48 A to be furnished by the owner or person in-charge of the goods vehicle entering the territory of the State before the officer in-charge of the check post shall be in Form 650. The Form 650 shall be electronically generated through the official website of the Commercial Taxes Department or Government of Andhra Pradesh.

(9) The declaration under section 48 A to be furnished by the owner or person in-charge of the goods vehicle leaving the territory of the State before the officer in-charge of the check post shall be in Form 651. The Form 651 shall be electronically generated through the official website of the Commercial Taxes Department or Government of Andhra Pradesh."

(3) for Forms 650 and 651, the following Forms shall be substituted, namely,-

“ **Form 650**

[see rule 55(8)]

Declaration for Goods Transported into the State of Andhra Pradesh

Unique No.:

Name and Address
 of the Transporter :
 Vehicle No. :
 Name of the Entry
 Check Post :

Name and
 Address of the
 Driver:
 License No.:
 Mobile No.:

Sl. No	Name and Address of the Consignee Dealer	TIN of the Consignee Dealer	Way Bill No. of the Consignee Dealer	Description and Quantity of the Goods	Value of the Goods (in Rs.)

Form 651

[see rule 55(9)]

Declaration for Goods Transported to outside the State of Andhra Pradesh

Unique No.:

Name and Address of the
 Transporter :
 Vehicle No. :
 Name of the Exit Check
 Post :

Name and
 Address of the
 Driver:
 License No.:
 Mobile No.:

Sl. No	Name and Address of the Consignor Dealer	TIN of the Consignor Dealer	Way Bill No. of the Consignor Dealer	Description and Quantity of the Goods	Value of the Goods (in Rs.)

J.C.SHARMA,
 PRINCIPAL SECRETARY TO GOVERNMENT
 (Commercial Taxes & Excise)(FAC)

// True Copy //

SECTION OFFICER